

EXHIBIT 7



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January 30, 2007

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Re: LG.Philips LCD Co., Ltd. v. ViewSonic Corporation, et al.
USDC Case No. 04-343 JJF

Counsel:

As a follow-up to the discussion held before the Special Master, enclosed please find the list which constitutes our best estimate of ViewSonic's "dinosaur" products available for inspection or purchase. The products listed on pages 1-3 are units which ViewSonic has identified for disposal which ViewSonic offers to make available for inspection in Los Angeles within the next ten days. We cannot guarantee the condition of these products, or even that the estimated number of products available is fully accurate. To the extent there are multiple complete units available for a particular product, ViewSonic is prepared to sell one specimen to LPL, and a second to Tatung, should either party wish to purchase same. As any inspection needs to be complete promptly and before the parties resources are devoted to depositions, we expect that any inspection will be completed by the end of next week. Thus please identify which products you wish to inspect by this Friday.

The list found on pages 4-5 identifies non-current ViewSonic products which are presently available for purchase on the ViewSonic store and outlet websites and/or are designated as "C-Stock" and available for purchase by employees. While we cannot provide you with an exact inventory for these products, ViewSonic is willing to sell one sample of each of these products to LPL and/or Tatung to the extent it has sufficient



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inventory to do so. To the extent you identify one of these products for which only a single unit is available, ViewSonic reserves the right to retain ownership of that product and make it available for inspection in Los Angeles at the same time as the inspection of the products described on pages 1-3. Except as described in the preceding sentence, products from the ViewSonic store, outlet and/or categorized as "C-Stock," will only be made available for sale and not for inspection as doing so would interfere with ViewSonic's ability to sell them in the ordinary course of business.

Products purchased will be available for pickup at ViewSonic's facility in California. As for a purchase price, the products on pages 4-5 will be sold at the currently established price through the outlet store and/or the employee purchase program. Any products on pages 1-3 sold will be priced in accordance with the price ViewSonic has negotiated with the third party to whom it normally sells these products. Once you identify what you are interested in purchasing, we can send you a complete price for the lot.

As you can imagine, inventory of products is a fluid matter. Accordingly, please provide us with identification no later than the end of this week of the products you wish to purchase from these lists.

Sincerely,

Scott R. Miller

Enclosure



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cc: Rel S. Ambrozy, Esq. (w/encl.)
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Estimate of ViewSonic Products available for inspection or purchase

ITEM_NUMBER	ONHAND QUANTITY
N1700W-D	9
N1800TV-NT-D	3
N2000-D	4
N2750W-D	8
N3200W-2-D	1
N3200W-D	2
Q190MB-D	3
Q7B-D	1
VA2012WB-D	9
VA520-1-D	1
VA520-2-D	7
VA520-3-D	4
VA712B-D	1
VA720-2-D	4
VA720-D	5
VA800-D	6
VA903B-D	1
VA912B-4-D	4
VA930-D	1
VE150B-D	4
VE150-D	4
VE150MB-D	3
VE150M-D	1
VE155-1-D	9
VE170MB-D	2
VE170M-D	5
VE175-3-D	1
VE175B-1-D	2
VE175B-2-D	5
VE175-D	2
VE500-1-D	7
VE510+-1-D	3
VE510B-D	3
VE700-1-D	6
VE710B-2-D	1
VE710B-4-D	1
VE710S-2-D	1
VE710S-4-D	1
VE800-1-D	5
VE902M-D	1
VG150B-D	7
VG150-D	9
VG150M-2-D	1

ITEM NUMBER	ONHAND QUANTITY
VG150MB-D	1
VG151-2-D	2
VG151B-2-D	2
VG151-D	2
VG170M-D	1
VG171B-D	7
VG171-D	2
VG180-2-D	1
VG180-D	1
VG191B-D	7
VG191-D	2
VG500-1-D	2
VG500-2-D	1
VG500B-D	10
VG510B-D	3
VG700-1-D	3
VG700B-2-D	9
VG700B-D	1
VG710B-D	12
VG710S-D	2
VG800-1-D	7
VG800B-D	1
VG810S-D	1
VG900B-D	12
VG900-D	10
VG910B-D	4
VG910S-D	5
VG920-D	5
VP140-D	3
VP150-D	1
VP171B-2-D	7
VP171B-D	3
VP171S-2-D	3
VP171S-D	2
VP181B-2-D	2
VP181-D	5
VP191B-D	12
VP191S-D	5
VP201B-D	1
VP201MB-D	4
VP201M-D	2
VP201S-D	14
VP2030B-D	1
VP211B-D	1
VP2130B-D	2
VP2290B-2-D	3

ITEM NUMBER	ONHAND QUANTITY
VP230MB-D	3
VP231WB-D	1
VP912B-D	3
VPA138-D	2
VPA150-D	1
VPD180-D	1
VX2000-1-D	7
VX2025WM-D	1
VX500+-1-D	3
VX500T-D	3
VX700-2-D	3
VX700-D	1
VX710-D	12
VX715-D	5
VX724-D	2
VX900-1-D	3
VX922-D	2
VX924-D	3

Product	C-Stock	Outlet	Store
AIRPANEL 100		X	
N1300	X		
N1700W	X		
N1750W	X		
N2010		X	
N2011			X
N2060W			X
N2700W		X	
N2750W	X	X	
N2751W	X		X
N3200W	X		
N3250W	X	X	
N3251W	X		X
N3252W	X		
N3260W-2			X
N3751w			X
N3760W			X
N4000WP		X	
N4060W			X
N4200W			X
TPCV1250		X	
VA1912WB		X	
VA1912WB-3			X
VA1930WM			X
VA2012WB			X
VA503B			X
VA521		X	
VA702B			X
VA703B			X
VA712B			X
VA730M			X
VA902B		X	X
VA930M-3			X
VG191		X	
VG1930WM			X
VG2021M			X
VG2030WM			X
VG2230WM			X
VG730M			X
VIEWPAD 1000		X	
VP171S		X	
VP2130B			X
VP2290B		X	
VP2290B-2		X	
VP920B			X
VPD150		X	

Product	C-Stock	Outlet	Store
VPD180		X	
VX1945WM			X
VX1945WM-3			X
VX2025WM		X	
VX2035WM			X
VX2235WM		X	X
VX2235WM-3		X	
VX2245WM			X
VX500-2		X	
VX510		X	
VX922			X